THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 11701 of 2005

Dated: 03-08-2005

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Betweeen:

M/s. Ganga Rasayanie (P) Ltd., Panamgadu, Nellore District, represented by its Director, Sri Amit Porwal.

..Petitioner.

And

1. The Commercial Tax Officer, Naidupet and others.

..Respondents.

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 11701 of 2005

ORDER: (Per Sri B. Sudershan Redy, J)

We are not inclined to interfere with such discretionary order as the one passed by the Commercial Tax Officer (CT) Legal, rejecting the application for stay of collection of the disputed tax arising out of the revision proceedings. Such interlocutory orders are not normally interfered with by this Court in exercise of its extraordinary jurisdiction under Article 226 of the Constitution of India. The order has not created any irreversible situation nor is it an order of moment, which works out itself to the detriment of the petitioner.

The appellate authority clearly noted that the failure to file “C” declarations as is required in law is the reason for rejecting the application filed by the revisional authority.

The learned counsel for the petitioner, Sri S. Krishna Murthy, very cautiously stated that the some C-Forms were submitted before the authority but no details as such are forthcoming.

No case is made out requiring our interference. This Writ Petition fails and shall accordingly stand dismissed without any order as to costs.

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(B. Sudershan Reddy, J)

03-08-2005

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(Ramesh Ranganathan, J)

sj/ks